

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT  
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 2 AND 302  
ALEXANDRIA, INDIANA

January 1, 2003 to December 31, 2003





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## OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Mr. Gerald Coleman Ms. Mary DePrez	01-06-02 to 02-29-04 03-01-04 to 01-05-05
Branch Manager	Mrs. Joy Street	01-01-03 to 12-31-04



# STATE OF INDIANA

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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 2 and 302 (Branch) for the period of January 1, 2003, to December 31, 2003. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2003, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

October 6, 2004

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBERS 2 AND 302  
 ALEXANDRIA, INDIANA  
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS  
 January 1, 2003 to December 31, 2003

	Branch Number 2	Branch Number 302	Totals (Memorandum Only)
Collections:			
Registrations	\$ 2,098,269	\$ 77,963	\$ 2,176,232
Titles	371,260	7,676	378,936
Drivers Licenses	76,685	2,485	79,170
Watercraft	54,535	1,760	56,295
Miscellaneous	<u>454</u>	<u>-</u>	<u>454</u>
Totals	<u>\$ 2,601,203</u>	<u>\$ 89,884</u>	<u>\$ 2,691,087</u>
Distributions:			
State Fees	\$ 1,075,962	\$ 35,642	\$ 1,111,604
County Tax	1,282,227	46,187	1,328,414
Commission Fees	<u>243,014</u>	<u>8,055</u>	<u>251,069</u>
Totals	<u>\$ 2,601,203</u>	<u>\$ 89,884</u>	<u>\$ 2,691,087</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 2 AND 302  
ALEXANDRIA, INDIANA  
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles and drivers licenses are sold. Fees are uniform throughout the state. The following taxes are collected by the branches: excise tax, surtax, wheel tax, and use tax.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

Note 4. Satellite Branch

This report contains financial and statistical information for both Alexandria License Branch Number 2 and Summitville License Branch Number 302. Summitville License Branch Number 302 is a satellite branch of Alexandria License Branch Number 2. The Summitville Branch has limited hours of operation and all personnel and support is provided by Alexandria Branch Number 2.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBERS 2 AND 302  
 ALEXANDRIA, INDIANA  
 STATISTICAL INFORMATION  
 January 1, 2003 to December 31, 2003

<u>Transactions Processed</u>	<u>Branch Number 2</u>	<u>Branch Number 302</u>	<u>Totals (Memorandum Only)</u>
Vehicle Registrations:			
Passenger	9,488	363	9,851
Motorcycle	468	14	482
RV (Housecar)	382	15	397
Light Truck	5,296	185	5,481
Other Truck	348	5	353
Farm Truck	137	22	159
Tractor	62	6	68
Trailer	2,282	97	2,379
Semi-Trailer	172	12	184
School and Church Bus	21	2	23
Other Bus	1	-	1
Other	60	2	62
	<u>18,717</u>	<u>723</u>	<u>19,440</u>
Total Vehicle Registrations	<u>18,717</u>	<u>723</u>	<u>19,440</u>
Drivers Licenses and Permits:			
Drivers Licenses/Learners Permits	3,517	100	3,617
CDL Licenses/CDL Permits	162	4	166
Placards	456	20	476
Other	1,930	70	2,000
	<u>6,065</u>	<u>194</u>	<u>6,259</u>
Total Drivers Licenses and Permits	<u>6,065</u>	<u>194</u>	<u>6,259</u>
Titles:			
Vehicles	6,839	158	6,997
Watercraft	125	5	130
	<u>6,964</u>	<u>163</u>	<u>7,127</u>
Total Titles	<u>6,964</u>	<u>163</u>	<u>7,127</u>
Total Watercraft Registrations	<u>751</u>	<u>31</u>	<u>782</u>



STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 2 AND 302  
ALEXANDRIA, INDIANA  
EXIT CONFERENCE

The contents of this report were discussed on October 6, 2004, with Mrs. Joy Street, Branch Manager. Our examination disclosed no material items that warrant comment at this time.